## Amendments to the Claims

The following listing of claims will replace all prior versions, and listings, of claims in the application:

1. (Currently Amended) A method of manufacturing a semiconductor substrate comprising the processes of:

forming an insulation film on at least a surface of a semiconductor substrate main body;

forming an ion shield member having a predetermined shape on said insulation film; implanting ions into said semiconductor substrate main body from a side on which said insulation film is formed, to thereby form an ion implantation layer;

removing said ion shield member;

laminating said insulation film and a support substrate onto each other; and separating said semiconductor substrate main body from said support substrate at a portion of said ion implantation layer,

wherein a shape of an outer edge of said ion shield member is tapered, and thereby said ion implantation layer is formed with at least two different depths which are continuous via an inclined portion thereof in response to said tapered shape of the outer edge of said ion shield member so as to prevent separation defect in the semiconductor substrate main body.

- 2. (Original) A method of manufacturing a semiconductor substrate according to claim 1, wherein the process of separating said semiconductor substrate main body at the portion of said ion implantation layer comprises the process of separating said semiconductor substrate main body at a peak position of an ion concentration in said ion implantation layer.
- 3. (Original) A method of manufacturing a semiconductor substrate according to claim 1, wherein the process of forming said ion shield member comprises the processes of:

forming an ion shield film made of resist or oxide film on said insulation film; and patterning said ion shield film to a predetermined shape to thereby form said ion shield member.

4-8. (Canceled).

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- 9. (Original) A method of manufacturing a semiconductor substrate according to claim 1, wherein a thermally conductive film is buried in the support substrate used in the laminating process.
  - 10-16. (Canceled).
- 17. (Currently Amended) A method of manufacturing a semiconductor substrate for an electro-optical apparatus, comprising the processes of:

forming an insulation film on a surface of a semiconductor substrate main body;

forming an ion shield member having a predetermined shape on said insulation film;

implanting ions into said semiconductor substrate main body from a side on which

said insulation film is formed, to thereby form an ion implantation layer;

removing said ion shield member and lamination said insulation film and a support substrate onto each other; and

separating said semiconductor substrate main body from said support substrate at a portion of said ion implantation layer in a condition that a thickness of a portion of the semiconductor substrate main body that is designed to form a drive circuit of the electro-optical apparatus is thick and a thickness of a portion of the semiconductor substrate main body that is designed to form an image display region of the electro-optical apparatus is thin,

wherein a shape of an outer edge of said ion shield member is tapered, and thereby said ion implantation layer is formed with at least two different depths which are continuous via an inclined portion thereof in response to said tapered shape of the outer edge of said ion shield member so as to prevent separation defect in the semiconductor substrate main body.